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§20–601.

(a) Except as provided in subsection (b) of this section, a county may impose a sales or use tax on controlled dangerous substances as defined in § 5–101 of the Criminal Law Article.

(b) A county may not impose a sales or use tax under subsection (a) of this section on sales by a person who complies with Title 5, Subtitle 3 of the Criminal Law Article.

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